

Election Application/Cancellation Form



Name of Business	
Mailing Address	
City	State
ZIP Code	Federal ID Number

1. An election for exemption shall be made on an annual basis and shall be for a calendar year.
2. At the conclusion of the year, the election for exemption shall continue for the next calendar year unless the dealer notifies the Revenue Cabinet of the dealer's intention to void the election for exemption by January 15th of the next calendar year.
3. If the election for exemption is voided, the provisions of KRS 138.330 immediately apply.
4. A dealer electing to be exempted from the provisions of KRS 138.330 shall file with the Cabinet a financial instrument in an amount not to exceed two months' estimated liability, as calculated by the Cabinet, or \$5,000, whichever is greater.
5. In addition to the provisions of KRS 138.210 to 138.340 the dealer shall certify to the Cabinet no later than the 15th day of each month the amount of gasoline and special fuels tax due the commonwealth by the 25th day of that month.
6. The certification shall be submitted via an electronic method acceptable by both the dealer and the Cabinet.
7. By certifying the amount of tax which is to be remitted to the Cabinet, the dealer agrees to initiate an Automated Clearing House credit transaction to electronically transfer the amount of tax from the dealer's account to the Kentucky State Treasurer on the 25th day of that month.
8. If the dealer fails to certify the amount of tax collected as prescribed by this section or does not perform the electronic fund transfer, the Cabinet may immediately make demand on the financial instrument and revoke the license of the dealer notwithstanding the provisions of KRS 138.340.

Gasoline Dealer's License Number	Special Fuels Dealer's License Number
Begin election January 1 of the next calendar year. <input type="checkbox"/>	Begin election January 1 of the next calendar year. <input type="checkbox"/>
Cancel election January 1 of the next calendar year. <input type="checkbox"/>	Cancel election January 1 of the next calendar year. <input type="checkbox"/>

Signature _____
Owner, Partner, or Corporate Officer

Date _____

Mail completed application to Kentucky Revenue Cabinet, Motor Fuels Tax Compliance, P.O. Box 1303, Station 63, Frankfort, KY 40602-1303.